

---

## Food Service, Supplies and Equipment

### Chapter 5

---

#### **FOOD SERVICE STANDARDS**

Standards for food service, supplies and equipment are based on industry employer-sponsored norms and include best business practices and lessons learned by industry, MEO reviews, and other military child development programs.

#### **Child Development Centers (CDC)**

The industry standard that meets the USDA food program standards for meals prepared on site (breakfast, lunch, and one snack) ranges in cost from \$1.25 to \$1.60 per child per day. This only represents food and does not include any kitchen labor or kitchen/paper products. The range reflects differences in geographic location, food sources, and food preparation (cooking primarily from scratch vs. use of predominantly pre-packaged foods). At \$1.25 per child per day, costs for food are estimated at 4.88% of total costs. The 1999 GAO Child Care Report found that food costs for the Air Force CDCs were 4.84% of total costs.

Most commercial CCC (including non-profits) use the following methods to provide meals and snacks. If the center is employer sponsored the company cafeteria provides the meals. If the center prepares their own food they mostly use pre-packaged foods. Other centers use catering services. Only non-profit centers are eligible for USDA reimbursement. The cost for catered food is approximately \$3.20 per child per day.

All eligible CDCs must participate in the U.S. Department of Agriculture (USDA) Child and Adult Care Food Program (CACFP). USDA must be used to offset the cost of operating food service programs and to ensure quality meals are served to children. Goals for CDCs are based on the number of children served (average daily attendance or ADA) because the USDA CACFP reimbursements are a function of meals served.

**FOOD SERVICE  
STANDARDS  
(cont.)**

Lessons learned show that major contributing factors to high food service costs are usually a result of one or more of the following:

- Overstaffed and/or over-graded kitchen staff.
- Excessive food on the menu.
- Reliance on catered or pre-packaged food.
- Use of paper products when there is a functioning dishwasher available.
- Inadequate portion control.
- Poor inventory controls.
- No standardized cycle menus.

To ensure best business practices and high quality food service to children, the following is necessary:

- Maximize USDA reimbursement by ensuring all CDC management, clerical staff, and food service personnel are fully trained in meal planning, procurement, food preparation, documentation, and USDA reporting requirements. Develop an annual and ongoing food service training program. Training provided by USDA Food Program staff is recommended to receive the most current information. Each state offers training through the USDA Food Program, and some offer in-service training to individual site. Regional programs should be aware of the USDA regulations that may differ from state to state.
- Use the food service labor formula to determine the number of food service personnel. Formula is: 1 labor hour per 50 breakfasts and snacks, 1 labor hour per 20 lunches, and 10 additional hours per week for administrative duties. See Chapter 4.
- Develop a standard operating procedure that addresses strong inventory controls. Rotate food to ensure food stored does not go beyond the labeled shelf-life dates. Preventive Medicine will inspect for this, so it must be monitored very closely. Good inventory controls can also prevent food from “walking out the back door”.

**FOOD SERVICE  
STANDARDS  
(cont.)**

- Maintain a tracking form to ensure all expenses are captured and documented.
- Develop a process to ensure classroom staff conducts meal service counts, and ensure checks and balances for accuracy. USDA Food Program reviews often find discrepancies in this area.
- Process USDA reports in a timely manner and double check for accuracy. During reviews, take any discrepancies found seriously.
- Maintain effective and efficient record keeping processes and consistent documentation. Use a reliable computer program.
- Develop five week cycle menus that meet USDA requirements and are the same for all CDCs and plan for meals accordingly.
- Use bulk purchasing whenever possible, eliminating high cost vendors. Plan for meals using USDA production sheets to avoid purchasing excessive amounts of food or not enough. Many times staff end up running to the commissary or local food stores to make last minute purchases, which is costly and inefficient.
- Communicate openly with USDA Food Program staff to ensure a cost effective, high quality program.

---

**Child Development Homes (CDH)**

CDH providers receive the USDA meal reimbursement, and the CDP receives an administrative reimbursement for managing the reimbursement program. The USDA administrative income should be maximized by:

- Ensuring CDH providers are enrolled in the Navy's USDA program as opposed to participating in private vendor programs.

**FOOD SERVICE  
STANDARDS  
(cont.)**

- Reviewing and identifying all expenses within the CDH program that can be claimed against USDA administrative reimbursements. When developing the contract for CDH, include all training, supplies, travel, NAF salaries for food program clerk(s), marketing of the USDA food program, forms and printing that are related to the implementation of the USDA food program.
- Establishing a NAF clerk whose salary can be charged against USDA reimbursements and who is responsible for USDA training, monitoring of food programs in CD Homes, and verifying and preparing USDA claims.

As with the CDC staff, the importance of on-going training for CDH staff and providers in meal planning, food preparation, purchasing, documentation, and reporting requirements is critical to ensure a cost effective, high quality food program.

---

**SUPPLIES  
AND EQUIPMENT**

Industry standards for supplies and equipment typically break out into the following categories and are approximated as follows:

- CDC toys and children's supplies (e.g. books, puzzles, paper, paint) - \$90.00 per child per year.
- CDC children's equipment (replacement) (e.g. tables, chairs, cubbies, trikes) - \$100 per CDC child per year.
- CDC office and custodial supplies – total of \$122.00 per child per year.
  - CDC office supplies - \$27.00 per child per year
  - Center supplies (paper products, crib sheets, custodial supplies etc.) - \$95.00 per child per year.
- CDH supplies, toys, and equipment are \$.70 per child per week or \$35.00 per child per year.

**SUPPLIES  
AND EQUIPMENT  
(cont.)**

To maximize efficiencies, each Regional and Stand-alone CDP must establish a centralized inventory list of equipment and supplies. Equipment and supplies will be allocated from this central list as needed. Orders for supplies and equipment will be forwarded to Regional CDPAs and to Stand-alone Directors who have been assigned CDP oversight so that expenditures can be carefully monitored.

---